

House File 488

H-1061

1 Amend House File 488 as follows:

2 1. Page 1, before line 1, by inserting:

3 <Section 1. Section 11.5A, Code 2021, is amended to read as
4 follows:

5 **11.5A Audit or examination — costs.**

6 When requested by the auditor of state, the department
7 of management shall transfer from any unappropriated funds
8 in the state treasury an amount not exceeding the expenses
9 and prorated salary costs already paid to perform audits or
10 examinations of state departments and agencies, the offices
11 of the judicial branch, and federal financial assistance as
12 defined in the federal Single Audit Act, 31 U.S.C. §7501, et
13 seq., received by all other departments, ~~as listed in section~~
14 ~~11.5B,~~ for which payments by agencies have not been made. Upon
15 payment by the departments, the auditor of state shall credit
16 the payments to the state treasury.

17 Sec. _____. Section 11.5B, Code 2021, is amended to read as
18 follows:

19 **11.5B Repayment of audit expenses by state departments and**
20 **agencies.**

21 The auditor of state shall be reimbursed by a the department
22 or agency for performing all audits or examinations of ~~the~~
23 ~~following~~ state departments or agencies, or funds received by a
24 department or agency~~+~~.

25 ~~1. Department of commerce.~~

26 ~~2. Department of human services.~~

27 ~~3. State department of transportation.~~

28 ~~4. Iowa department of public health.~~

29 ~~5. State board of regents.~~

30 ~~6. Department of agriculture and land stewardship.~~

31 ~~7. Iowa veterans home.~~

32 ~~8. Department of education.~~

33 ~~9. Department of workforce development.~~

34 ~~10. Department of natural resources.~~

35 ~~11. Offices of the clerks of the district court of the~~

1 ~~judicial branch.~~

2 ~~12. The Iowa public employees' retirement system.~~

3 ~~13. Federal financial assistance, as defined in the federal~~
4 ~~Single Audit Act, 31 U.S.C. §7501, et seq., received by all~~
5 ~~other departments.~~

6 ~~14. Department of administrative services.~~

7 ~~15. Office of the chief information officer.~~

8 Sec. _____. Section 11.5C, subsection 2, Code 2021, is amended
9 to read as follows:

10 2. ~~If the state department that is the subject of the review~~
11 ~~is listed in [section 11.5B](#), the The state department shall~~
12 reimburse the auditor of state for the cost of the review and
13 any subsequent assistance provided by the auditor of state.

14 Sec. _____. NEW SECTION. 11.5D **Billing rates for state**
15 **auditors.**

16 The auditor of state shall annually adopt rules pursuant
17 to chapter 17A to establish the hourly billing rate for audit
18 services performed by state auditors as described in section
19 11.31.>

20 2. Title page, line 1, by striking <health-related data
21 including> and inserting <accounts, records, documents,
22 information, and data under the purview of the department of
23 public health or the auditor of state including health-related>

MASCHER of Johnson